

At. Rev. Dr. Edward Wayland
P.O. Box 1008; Lowell, Mass 01853

ADMITTED, ADMITTED/AVERRED AS TRUE

In The: INTERNAL REVENUE SERVICE; PRIMA FACIE EVIDENCE
STATE TAXATION AND REVENUE AUTHORITY

At The: Administrative .."Quasi-Judicial" Level

Address: Department of Treasury
Secretary of Treasury
Commissioner Internal Revenue
Washington, D.C. 20224

RECEIVED

OCT 18 1982

OFFICE OF THE CLERK
SUPREME COURT, U.S.

At. Rev. Dr. Edward Wayland, pastor
Petitioner/Demandant

Cert. #6854690 ret. ret.

Secretary of the Treasury;
and
Commissioner of Internal
Revenue Service, et al
and
United States of America

Demand for return of all seized properties
Demand for completion of payment #72-3269-N/jury
Demand IRS, etc. cease trespassing as per Notice filed U.S.D.Ct.

FAILURE TO RESPONDE IN WRITING will have Default Judgment entered.

JURISDICTION

1. Comes now the Petitioner, in his own proper person, Petitioning the above cited Agency as Respondent for REDRESS OF GRIEVANCES, per U.S. Constitution, State Constitution, Common Law and other Authorities;
2. Which PETITION and GRIEVANCE involves inter alia the ABSENCE OF JURISDICTION of the above cited Respondent over the Person of the Petitioner and subject matter.
3. Petitioner has been contacted by the above cited Respondent, which individual or agency as an institution is adducing or is seeking to impose a jurisdiction over the Petitioner...from which jurisdiction the Petitioner is otherwise wholly EXEMPT.^a
4. The complained of Respondent, by acts overt, including but not limited to those cited herein has by construction or otherwise attempted to exercise and impose its alleged jurisdiction over Petitioner; which jurisdiction is not supported by and is

RECEIPT FOR CERTIFIED MAIL

P29 6854690



prohibited by law.

PETITIONER'S BURDEN

5. Petitioners are not required by law to set forth fully the total of their grounds, basis and authority supporting the Petitioners position..for the same is IMPOSSIBLE².in the first instance, and the Law does not require impossibilities,

6. And it is sufficient that the one who is responsible for such knowledge and capability as a DUTY as a matter of LAW must and should know such law, and is accountable for knowledge of such law is the President and assigns in the case of Federal Taxation³, and the Governor in the case of State Taxation⁴, or the Administrative Judges⁵ of the governments.

7. Petitioners are NOT put to complete revelation nor setting out of all the BASIS IN LAW upon which they base their decisions and allegations..for it is not their part nor lot, and administrative and public law does not and can not require such of Petitioner.

8. It being admitted that no lawyer and no judge can possibly know all the law,⁶ it is likewise admitted elementally that no individual can know all the law.⁶

9. Petitioner therefore is not required to set forth fully all the law on the subject matter, it being IMPOSSIBLE.

10. Likewise, Petitioner and his position on the merits can not be prejudiced due to absence of complete statements as to law and fact. It is sufficient that a fair statement of the law and fact be presented..upon which administrative determinations and appeals therefrom can be based;

11. The Chief Executive being responsible for the "faithful execution" of the said and related and ancillary Law. The same responsibility renning to his assignees, agents and Agencies (see Hayburn's Case and class of cases therewith represented).

GRAVAMEN

JURISDICTION

The LAW MERCHANT

12. Petitioners claim, have not ever waived, and envoke EQUAL PROTECTION, EQUAL APPLICATION AND DUE PROCESS of LAW in this and all associated, ancillary, precedent and subsequent actions and activities matters events and process.

13. In as much as it may be necessary to plead the issues Constitutional, Law and Fact at the Administrative Levels, Petitioners will set forth the issues involved as preparation for APPEALS at the Administrative and Judicial levels, and for any Civil Actions

for damages which may of necessity follow or grow out of the Complainant of Acts Petitioned against, and ancillary acts.

14. Petitioners have been forced against their will against their better judgement, against their rights and interests, and to their damage and detriment..into the USE of all negotiable instruments by device and operation of law authorizing the monopoly non-specie banking (12 U.S.C.; 31 U.S.C.; 5 U.S.C.;etc.)

15. This in force and effect has...under the State Commercial and Business Codes and Federal Analogs by the Decisions of the U.S. Supreme Court and Appellate Courts..placed the Petitioners in the position and status at law and in equity, of LAW MERCHANT, subject to the Lex Mercatoria, etc.(law merchant) which operates in effect as a state granted privilege or franchise: upon which an excise or other tax may be levied...as a matter of INTERNATIONAL LAW and otherwise.

16. Petitioners have NEVER voluntarily submitted to the jurisdiction of the Law Merchant, nor subscribed to it in any manner and have and do now REPUDIATE, REJECT, and in all other ways DENY the jurisdiction and authority of the Law Merchant over Petitioners: which denial is supported and proved by the provisions Guaranteed and Mandated by the U.S.Constitution: Preamble, Amends 9,10, etc.

17. "The Jurisdiction of the Law Merchant is proved by FACT" (Encyclopedia Britannica). Although the Judiciary and its "quasi-judicial" analogs not excluding the Federal and State Taxation Agencies (not excluding the IRS) at the administrative levels, can prove the Law Merchant by "judicially" and "quasi-judicially" noticed FACTS..the true, operative, and SUBSTANTIVE Facts are to the contrary proved against the position of the Government, and FOR the position of the Petitioners.

18. The Decisions hold that in all cases, due to its limited jurisdiction, the Litigants in Federal Courts must allege and prove jurisdiction (U.S.Constitution: Interpretation and Analysis; U.S. Congress/ Jayson/Small 1969,71 Ed.) commenting upon class of cases represented by McCulloch v Maryland.⁸

19. However, a study of Cases Nation-wide proves that in Civil and Criminal Tax Cases there is a glaring absence of affirmative substantive allegation of JURISDICTION, on the face of the Complaints (except for formalities...absent substance).

20. This calls to mind, the early days of Law School wherein it was stated that the absent a claim of Jurisdiction the Court will Judicially Notice the Governing Law, and unless the adverse party objects or pleads around such Judicially Noticed Jurisdictional proof by fact/law, that adverse party is bound, and may not appeal. (Blackstone; Maitland).

21. This ancient principle of Common Law is still the Rule-of-Court, and is from whence the IRS, State Taxing Agencies and the Prosecutorial Officers obtain an otherwise ABSENT jurisdiction:

"...it is not necessary to state in the Pleading, matters of which the Court will take Judicial Notice (citation omitted). It is therefore unnecessary to state matters of Law (not excluding the LAW MERCHANT), for this the Judges are BOUND to know, and can apply for themselves to the facts alleged."

COMMON LAW PLEADING, Koffler/reppy pg. 139(1969)

22. Further, when a State Taxing Authority or the IRS actually or constructively claims and or exercises jurisdiction over one who is otherwise exempt, it is PRESUMED that the exemption has been waived, abandoned, or overcome:

"...Legality in the transactions of conduct of persons (not excluding governments as juristic persons) is always presumed...everything is regarded as legally done until the contrary is shown."

COMMON LAW PLEADING Koffler @142

23. Further, it is necessary for the other side to state his cause and defense against all matters pleaded or judicially noticed... or right to that defense is waived and can not be appealed:

Applying COMMON LAW PLEADINGS @ 140:

"It is not necessary to State Matters which would come more properly from the other side. As it is sufficient for each party to make out his own Case or Defense...."

24. Further, the Operation and force and effect of the State Commercial and Business Code upon Federal Litigation and therefore upon an otherwise innocent, unwilling and unknowing VICTIM (as is the case with Petitioners) could be, has been and will-be-affected by the State or Federal Governments or BOTH, in that even "principles of common law...and public statutes (not excluding that which codified the LAW MERCHANT and principles of laches and collateral estoppel, and law developed thereunder;

(i.e.: Texas Commercial & Business Code, Sec. 1:103

California Civil Code, Sec. 3439.11

Utah Commercial Code, 70A-1-103 (M.G.L. Uniform Commercial C.

"In any case not covered by these statutes, the LAW MERCHANT SHALL GOVERN."

25. Further, the States which depend upon the Federal Jurisdiction to tax these states' citizens or individuals, are subject to the infirmities of Federal jurisdiction and infirmities of Federal Statutes and practices which the States therefore otherwise de-facto are dependent upon, which infirmities may in fact defeat and be fatal to that State's jurisdiction.

26. That however is not a subject for STATE COURTS to determine, for it is a federal question, and as well:

"States were put on the notice that every species of state legislation, whether dealing with preceedural or substantive rights, was subject to the scrutiny of the Federal Courts when the question of ESSENTIAL JUSTICE is raised."

26(cont) U.S.Const.Int./Anal. Jayson/Small @1084
Constitutional Law. Rossen @248
(Both above commenting upon effect of:
Hurtado v California 110 US 516, 28 LE232
Principles enunciated in:
Yick Wo v Hopkins, 118 US 356, 30 LE220(1886)
and that class of cases).

27. The question of the LAW MERCHANT governing both State and Federal litigation, under the State Commercial Codes, Negotiable Instruments Law (N.I.L.) and "prior law" is settled
(see class of cases represented by: In Re American Metals, 276 F2d 705(CA2 1960); In Re Alekevich 275 F2d 454 (CA6 1960); Hulsart v Hooper 274 F2d 403 (CA5 1960), the Law Merchant as well governing state litigation as in the class of cases represented by: Mechanias v Katterjohn, 125 SW 1071 Ann.Cas. 1912 A 439

28. Further, Petitioners maintain that the "Governing" law merchant is a substantive element of Petitioners case and Petition...
in that the Internal Revenue Service admits itself: that the Law Merchant Shall Govern:

"In any case not provided for in this Act..
the LAW MERCHANT shall govern."
IR Manual 8(21)4, @58(10)10-200;
Legal Reference Guide for Revenue Officers

29. Therefore Petitioner maintains that the Pleadings of the Law Merchant, its Codification analogs, its Federal Decision Analogs, International Law and Jus Gentium are essential and can not be said to be superfluous, irrelevant nor less than substantive, and Petitioner pleads the LAW MERCHANT as Domestic Law, Municipal Law, Statute, Common Law under Statutes by decision, Federal Decision Law, Common Law under law prior to Statutes; and International Law¹⁰ as binding upon State and Federal Agencies and Courts under the following:

"American courts are bound to recognize and apply Law of Nations (International Law) as part of the law of the land."

U.S. v Melekh, 190 F.Supp 67; Cited in West U.S.Code
anno. U.S.Const. Art.1(8)(10)

"Courts of this Country have obligation to respect and enforce international law not only by virtue of this country's status and membership in the community of nations, but also because international law is part of the law of the land."

Banco National de Cuba v Sabbatino 193 F.Dupp 37; Affd.
307 F2d 845 Rev.other gnds 376 US 398, 11 LE2d 804;
remand 272 F Supp 863.

(See The Neriede, 9 Cr 388; U.S. v Belmont 301 US 324, etc.)

30. Petitioners do not, have not and will not waive knowingly nor purposefully nor otherwise, our Rights Privileges and Immunities and Protections under the LAW and the positive aspects and benefits of the LAW MERCHANT as a body of Law, per and under the Ancient English Kings' Land Grants of FREE AND COMMON SOCAGE (Blackstone; Pollock/Maitland; contents of original American Charters).

31. Petitioners claim that the highest virtue and order of the Law of Contract, negotiable instruments and taxation under International Law, U.S. Constitution, State Constitution and Law is knowledge, agreement, voluntariness..with absence of mistake, fraud, duress, and like anomalies, and the Law Merchant so states.

32. Petitioners have never voluntarily directly or indirectly, actually or constructively submitted to nor acquiesced in the jurisdiction of the IRS or the Law Merchant at the administrative level, nor at the Executive level, nor any type of quasi-judicial level, nor at any level nor in any other manner, and likewise with State Taxation Authority.

33. Petitioners have never knowingly nor otherwise submitted to or acquiesced in the above cited jurisdictions.

34. Petitioners have never, as a failure to perform duties or other acts, (which can be held to be constructive submission or acquiescence in such jurisdiction), become subject to such jurisdictions, in that inter alia Petitioners have NEVER "slept on their rights" (Digest of Broomfield Maxims).

35. Petitioners therefore are NOT SUBJECT TO THE JURISDICTION of the IRS at any level: for, under the LAW MERCHANT, the Common Law, and the law general, Petitioners have never voluntarily nor knowingly submitted to the jurisdiction of the IRS or State Taxing Authority in any manner, nor have Petitioners acquiesced therein actually therein actually or constructively, and Petitioners put the Respondent to the proof of Jurisdiction on the merits.

36. No actual or implied Contractual type relationship exists between Petitioner and Respondent under any body of law jurisdiction not excluding the LAW MERCHANT, therefore there is NO civil jurisdiction of Respondent over Petitioners (see: arguments re Direct v Indirect v Capitation taxes cited Hale v Henkel, etc.etc.; which further substantiate arguments herein under the Law Merchant) and Petitioners put Respondents to proof of the jurisdictions claimed and evoked on their part whether implied or expressed, actually directly or indirectly evoked by Respondents.

IRS FORM 1040 A NEGOTIABLE INSTRUMENT

37. The IRS Form 1040 appears to be an entity in the nature of a negotiable instrument which discharges the duty/obligation to file a return; provide information which Duty-Obligation can arise only out of a FRANCHISE....which franchise Petitioner is NOT the beneficiary of nor object of...in any way!

38. Petitioner is therefore NOT THE OBJECT of the 16th Amendment nor Title 26 U.S.C., for he is NOT a "voluntary" (U.S. v Flora 362 US 145) participant in nor beneficiary of any FRANCHISE

which may operate to require Petitioner to File a return or Provide information, and is thusly NOT required to File a return or Provide information. Nor can Petitioner be made to become an involuntary party to such an instrument absent some in-personam jurisdiction over him and proof thereof, thus he is not a mutual party as required by Swanson v Fuline 264 F.Supp 364

SOCIAL SECURITY FRANCHISE

46A Petitioner is NOT a "voluntary" (U.S.v Flora 362 US 145) participant in nor beneficiary of the "social security" franchises (state/federal) and is therefore NOT a person in the nature of a "ward of the state" which owes (Petitioner does NOT OWE) a debt/obligation to the "state", and has stated and otherwise Published the same to the world and individuals as herein express and implied and as expressed and implied throughout.

46B Petitioner only by mistake of fact has appeared to become a party (alleged voluntary) to such programs (see attempt U.S.D.Ct. to withdraw, etc.); and has used the social security number only by mistake of fact...and government coercion, compulsion....and never would have so appeared to become such a party thereto or use the number--if he had been in full possession of the pertinent facts. ¹¹ and Petitioner was in fact--NOT in possession of nor knowledgeable of the said FACTS and, in fact, was misled, cajoled, unduly influenced, forced, coerced, DEFRAUDED and otherwise kept from full knowledge of said FACTS as to what the Social Security FRANCHISE and LICENSE, etc. really was, is, and may become; and the same as to effect of Fact was misrepresented to Petitioner by these in position to so influence Petitioner.

46C Petitioner stands on the Pleading and the effect of the supporting append. as proving absence of ADMINISTRATIVE Jurisdiction of the IRS (Commissioner) over the person, property, interests of Petitioners, Petitioners not being object of the Tax Law involved.. there being therefore NO subject matter and NO cause upon which the IRS can base a Claim and sustain Jurisdiction in...or exterior to....a Court for enforcement of its demands upon Petitioners.

IRS W-4 FORMS

46D Petitioner, if he ever worked for a corporation or enfranchised person or for any other reason ever filled out or filed or otherwise became or was made party to an IRS W-4 Form, it was by mistake-of-Fact (26 USC 3402.p). Under 26 USC 3402(p) it is affirmed that the said W-4 form is a VOLUNTARY request for withholding (re-affirmed in various IR Regulations; 31.3402(b)1(b)); and where the knowledge VOLUNTARY therefore being withheld from Petitioner, such filings were under coercion, force, deceit and are NOT valid; that such INvoluntary, directly or indirectly, nullifies the W-4 form as to operation and effect and validity.

OBJECTIONS

46 E Petitioner challenges, denies and otherwise assails the Respondent's action as herein complained of IN ITS ENTIRETY as being one or more of the following severally or in any combination, to wit:

Respondent's Acts:

- A. Deny procedural Due Process
- B. Deny Substantive Due Process
- C. Deny Equal Application and Protection of Law
- D. Are contrary to Constitutional Right, Power, Immunity
- E. Are in excess of statutory JURISDICTION, authority or limitations
- F. Are short of Statutory Right
- G. Are without observance of procedure required by law
- H. Are unsupported by substantial evidence
- I. Are absent Rational Basis
- J. Are absent necessary substantial nexus or tele relationship to lawful powers or purpose
- K. Are unwarranted due to absence of proved Jurisdictional Facts
- L. Are Unreasonable
- M. Are Unconscionable
- N. Are absent adequate statutory guidelines
- O. Are absent adequate Safeguards & Procedural Safeguards
- P. Are irrelevant to material and substantive lawful purpose
- Q. Are overly broad
- R. Are Prejudicial
- S. Deny Essential Justice; and Access-to-Justice
- T. Are frivolous or dilatory or a sham
- U. Violate Christian Ethics
- V. Violation of Constitutional Rights is FELONY, SUBORNATION of-FELONY, ACCESSORY-to-FELONY, etc.
- W. Violate 26 USC 7214(1)(1-9)
- X. Are a FRAUD upon the Law; and a FRAUD in Fact
- Y. Are otherwise NOT in accordance with law

46 F Petitioner directs attention of Commissioner et al to 5 U.S.C. 706 and the cases for authority of the above, and presents same as a foundation for Judicial Review as above express and implied TITLE 5 U.S.C.

46 G In so far as the same does NOT admit jurisdiction² of the Administrative Agency of the Treasury and IRS (5 USC 101), or other administrative agency which may be involved in Federal Tax issues or claims jurisdiction, Petitioner relies on law express and implied in and under Title 5 U.S.C., wherein such agencies are the object of and therefore subject to 5 U.S.C. pleading (5 U.S.C. 101)

46 H This Instrument is to be construed to be a DEMAND AT LAW. the words and phrases "petition", "pleading" and the like being

mere descriptive form; and is filed under the First Amendment to the U.S. Constitution, and 5 U.S.C. 555(e), and challenges jurisdiction as contemplated by or in the nature of that contemplated by 5 U.S.C. 706(2)(C); 554(b)(2); 558(b)¹³ in aid of the administrative process and IRS and to provide a proper foundation and RECORD for Judicial Review under 5 U.S.C. 701-706.

46I Petitioner prefers NOT to plead under provisions of IRS Rules and Regulations and 26 CFR (Code of Federal Regulations) in that this would be clear admission of IRS et al Jurisdiction.

46J Where such a decision or assumption is evident, the CIR is requested to provide contrary authority of a material and substantive nature with specific citations.

46K Petitioner demands counsel as express and implied in 5 U.S.C. (2)(1) construed in pari-material with the 1789 US Statutes-at-Large, Section 35 differentiating between "counsel" and "attorney", law in the nature of 28 U.S.C. 1654 to the contrary NOTWITHSTANDING.

46L Witness fees for all Petitioner's witnesses and for Petitioner himself are demanded under 5 U.S.C. 503, as well as return of costs, and values in the nature of reasonable attorney's fees and other expenses necessary to the prosecution of this case.

46M IRS Forms not excluding the W-4 (and past W-4E) are deficient in that there is no provision for indicating "IMMUNE" for one who is IMMUNE from Federal and related Taxes, nor does 5 U.S.C. provide specifically for pleading such as position as IMMUNITY from Federal Taxation, as in the case of Petitioner Demandant. There are insufficient safe-guards therefore...as otherwise required by law (Butler v CPNK 352 SW2d 203...or fails to provide for adequate standards as may be required by law in the matter of determination of JURISDICTION.

39. Petitioners have not been shown--by the complained of and petitioned against Taxing Authority State or Federal in combination nor severally, nor can the same Authority allege nor prove affirmatively and substantively--that Petitioners are subject to any jurisdiction under which said Authority can claim a Return due, Tax due, performance due, failure-to-perform; nor that Authority's right to investigate or otherwise "canvass" with respect to Petitioner whether for Civil or CRIMINAL purposes or combinations thereof, whether under Statutes (not excluding 26 U.S.C. 7602) or otherwise.

40. And Petitioners put the above-Cited and complained-of and petitioned-against Taxation Authority to allege and affirmatively prove and substantiate any JURISDICTION under and by which Petitioners can be charged as being subjects- or objects-of Taxation expressly or impliedly.

40(a) That, under the Common Law there is "Private-Wrong" as between citizen-litigants; and "Public-Wrong" (Criminal, regardless of judicial name) when government is one litigant; and thus, ALL PROCEDURAL SAFEGUARDS MUST APPLY. There are no such provisions in the IRS Code, rules, regulations, etc.

41 Petitioners being sufficiently assured to state that the Petitioned-against Taxing Authority can not prove a jurisdiction, and has no jurisdiction what-so-ever, and can not do so under the LAW MERCHANT, nor under any other type of franchise as will be discussed at infra. nor otherwise.

42. The imposition of the Law Merchant as a franchise unknowingly against Petitioners will, and against his interests and to his damage and the presence of actual or constructive Fraud, Duress, Laches, Estoppel and other Bars to the Complained-of Taxing Agency's assertion of jurisdiction are FATAL to that Agency's position, and absence of voluntary submission and subscription to the franchise of the LAW MERCHANT is a bar to further assertion of said jurisdiction as in part proved;

"Our system of taxation is based on voluntary assessment and payment, NOT UPON DISTRAINT."

U.S. v Flora 362 US 145,176; 80 S.Ct. 630 (1962)¹⁴

43. Petitioners further call upon the Petitioned-against Authority as Respondent to affirmatively allege and plead any and all forms of JURISDICTION upon which it depends to impose itself upon Petitioner in any manner what-so-ever and to do so in writing or CEASE all complained-of and ancillary or related activities directed against Petitioners and their interests.

EXCISE TAX v CAPITATION TAX

44. Further substantiating the absence of jurisdiction over the persons of Petitioners by the IRS or State Tax Authority, Petitioners point out for the convenience of the Respondents and the Courts that unenfranchised individuals are NOT subject to an excise tax.

45. The Courts, both State and Federal, have ruled that the Sixteenth Amendment to the U.S.Const. gives NO NEW TAXING POWER to the Federal government,¹⁵ but that the SIXTEENTH AMENDMENT is but a re-statement of the Constitutional Law existing prior to the 16th, and that it applied only to Corporations as state-created entities and specially enfranchised individuals (compare Hale v Henkel; and Springer v U.S.).

46. The attached Affidavits and Exhibits are proof of absence of special franchise with respect to Petitioners and therefore, under the Supreme Law of the Land, Petitioners are exempt from requirements of the 16th Amendment and the law thereunder not excluding IRS Code 26 U.S.C.

47. The 16th Amendment merely authorizes a continuation of the

power to tax Corporations and quasi-Corporate entities and enfranchised individuals.

48. It must be noted that the 16th Amendment does not repeal on the face nor constrictively nor impliedly--the U.S. Const. Article 1(9)(4)¹⁶ which requires all taxation of the unenfranchised individual to be of the nature of a CAPITATION, that is to say a "head tax" or a "poll tax" (as in to take a poll, count).

NOTE: the above point and proposition is proved by the class of cases represented by *Hale v Henkel* 201 US 43; *Flint v Stone Tracy* 220 US 107; *Stanton v Baltic Mining*

49. Therefore, we see that in addition to the Petitioners not having a constructive or operational or actual franchise under the LAW MERCHANT---they additionally are not subject to the jurisdiction of the IRS for they are not subjects nor objects-of TAXATION within the meaning and intent of the 16th Amendment, nor the IRS Code, for the Code (26 U.S.C.) has no provision for a CAPITATION tax as above described--as a matter of LAW.

50. Further, the IRS and State Taxation Agencies have not alleged nor intimated that the informationsought, or performance due, or forbearance expected of Petitioners by the Respondents is within the meaning and intent of the law as "correctly interpreted" and construed (see class cases P. 48). Therefore no jurisdiction exists, and Petitioners put the Government to proof of its asserted "JURISDICTION" and to disprove that such jurisdiction is but a mere myth.

51. Respondents have depended upon U.S. Supreme Court, State Supreme Court, Appellate Court, and Reported Trial Court cases for forbearance to act and other acts with respect to taxation and performance under the State and Federal Taxation Codes, and with respect to requests and contacts made by Government Agents with Petitioners, and those cases or excerpts of import upon which Petitioners have and do depend are made a part hereof by reference as if set forth fully here-in-at--to be introduced at an appropriate moment at the administrative level or judicial levels, with commentary upon their meaning and the understanding which Petitioners gained therefrom.

52. Once again, and under a different Law or body of law, the jurisdiction which the Respondents claim over Petitioner has been proved to be NON-EXISTANT as a matter of Law.

53. Petitioners again put the Respondents to the Affirmative proof of the jurisdiction claimed which shall disprove the claim of absence of jurisdiction proved by Petitioners.

53. Petitioners as well ask the Respondent for Administrative or Quasi-judicial relief as set forth in the Title of page 1, that is to say, a Final Order on the Merits, or Cessation of complained-of acts.

WAGES v INCOME

54. It should be noted that, as a matter of Law, there is a Distinction between "wages" and "income" and "gross income" (see class of cases represented by Edwards v Keith 231 F 110; multiple admissions by IRS that "income" is "gain"; "wages is NOT "gain")

55. The IRS has not alleged, nor has the State, nor have they affirmatively proved that the Petitioners have received other than wages as a "source" from which "income" is derived, nor that an "income" is derived, nor that an "income" was received upon which a "gross income" was had--upon which a tax may be due, or upon which a return is due.

56. Therefore, any activity on the part of the Respondent whether civil or criminal, or otherwise under such doctrines as set forth in U.S. v LaSalle Bank (1978) 98 S.Ct. 2357, 46 LW 4713, whether at the administrative level or Judicial Level, or quasi-judicial, or otherwise--are severely limited--and particularly so when viewed in the light of the totality of the circumstances--both law and fact as separately and in combination--as each part of the allegations in this instrument must be read and construed as a whole.

That any action, without Jurisdiction, is FELONY.

U.S. v LA SALLE BANK

57. On the surface..without analytical reasoning and a comparison and application of related and equally controlling LAW--the La Salle case appears to be most liberal in the powers granted to the Government (see Tax Management (WDC) Vol.123)

58. This liberality toward the Government is justified---when applied to PROPER objects and subjects---and is not challenged by Petitioners in its PROPER application and effects.

59. However, La Salle, when applied to improper subjects and objects---admits of absence of certain and necessary conditions precedent--which are otherwise necessary for a successful judicial enforcement under La Salle.

REVERSAL OF BURDEN OF PROOF

60. Respondents are applying the 16th Amendment and 26 U.S.C. to Petitioners IMPROPERLY; Petitioners are not proper subjects nor objects of taxation and the effects are Improper, Invalid, or UnConstitutional, in that the BURDEN OF PROOF is reversed...by device and operation of law, which is prohibited as a matter of law as in the class of cases represented by Speiser v Randall, 357 US 513

61. This unlawful and effective reversal of Burden-of-Proof is manifest in the MYTH of remedy and relief supposedly otherwise available in the Tax Court, in the Burden shift resulting from 26 U.S.C. 7203 and "third party" activity with respect to issue of

the 2039 "summons", and state analogs.

62. The 2039 summons has its place when applied to proper objects and subjects of taxation. However, when there is also "bad faith" shown (U.S. v Lofke 479 F2d 749) or unlawful effects or unlawful application of the law when applied to those not subject-to nor objects-of the Statute, there being no "nexus" (U.S. v Berkowitz 355 P.Supp 879), being "oppressive" (U.S. v Acker 325 F.Supp 857), and "overly broad" (U.S. v Berkowitz), "disproportionate" to the ends sought (U.S. v Theodore 479 F2d 749), and "unreasonable" (U.S. v Dauphin 385 F2d 129) with no "legitimate purpose" (U.S. v Duke 379 P.Supp 545), especially when the IRS or State through its issue of state analogs, does not show prima facie jurisdiction that "the individual may be liable" (U.S. v Silkman 543 F2d 1218). Application of *Zick We v Hopkins* 118 US 356(1886) is as well realistic under doctrine of equal protection and application and due process of law.

63. The above cases are but representative of the class of cases supporting valid attacks upon the improper application and effects of the IRS and State application of the 16th Amendment and 26 U.S.C. to Petitioners, and all excerpts relevant, substantive in nature, and of import---from those cases cited and not cited are made a part hereof by reference as if set forth fully and at length hereinat, and development of further attacks based thereon is a Right Reserved.

64. Reversal of Burden-of-Proof occurs as Respondents apply Tax Law complained-of to Petitioners, in that inter alia the elements necessary per the decisions (P.62) must be proved by Petitioner before relief can be claimed at a judicial enforcement hearing; and otherwise in tax courts or at Administrative and "quasi-judicial" levels, and therefore is further proof of absence of jurisdiction over Petitioners.

DELEGATION OF STATE LEGISLATIVE POWER TO FEDERAL GOVERNMENT

65. The whole or in part dependency of State taxation statutes upon Federal Legislation, and particularly upon CHANGES material and substantive as to who is required to file and who is required to pay a tax is an infirmative which has three prima facie infirmities:

1. The question of who isto file a state return and pay a state tax is a FEDERAL QUESTION, not' a fit subject of State judicial or quasi-judicial activity.
2. The State is bound by U.S.S.Ct. decisions and Appellate decisions already exempting unenfranchised individuals, and wage earners.
3. The State is prohibited as a matter of law from delegating its legislative powers to the Federal Government; and changes in legislation by the Federal Congress not specifically adopted by the State Legislature is constructive or actual and operative delegation---which is prohibited and is

therefore void (and there is ample evidence of same, and the evidence grows with each day).

66. Other infirmities are also evident, though more technical in nature, which will be pleaded and proved at the Judicial Levels... under this general Category.

DELEGATION OF CONGRESSIONAL POWER TO A PRIVATE CORPORATION

67. The Congress is prohibited from delegating a Constitutional duty to a private or quasi-private corporation.

68. The Congress has done just that in delegating the power and duty of "fixing the value" of coins (see Jayson/Small on the subject).

INADEQUATE REMEDY AT LAW...IMPOSSIBILITY

69. The effect of the above delegation of duty-and-power operates to prevent Petitioner from paying AT LAW any tax, for the Federal Reserve Corporation issues only negotiable instruments, which are capable only of DISCHARGE IN EQUITY of the tax due, violating the law, forcing Petitioner into status of a LAW BANKRUPT, having no means to pay at law, for only the NOTES of the Federal Reserve Corporation are in ready circulation as "currency" in the United States and this State, and "notes" are capable only of DISCHARGE, and incapable of PAYMENT at law.

70. There is therefore no money AT LAW with which to pay AT LAW, which is a Constitutional Right, and a Statutory Right (Coinage Act 1793, etc.)

71. Payment at law of any tax due is therefore impossible, thusly as well, therefore there is no adequate remedy at law.

72. Granted, under the Doctrine of the class of cases represented by the leading cases of Perry v Washburn, Cal S.Ct. 1862; and Lane County v Oregon U.S.S.Ct. 1868; which doctrines have been expanded, cleared and supported in cases as late as 1977, that a Corporation may be required to obtain of its assets a "Security of the U.S. Government" (12 USC 411), but such can not be required of the UN-enfranchised individual and therefore not of petitioners.

73. It is therefore further proved as a matter of law; that Petitioners have no remedy at law and that for Petitioners to be required to PAY a tax due is IMPOSSIBLE, and it is well settled that the Law does not require impossibilities.

ABSENCE OF STATE DECLARED "LEGAL TENDER IN PAYMENT OF DEBT"

74. The State has failed in the Constitutional duty to declare what "legal tender in payment of debt" shall be as is required by the U.S. Constitution.

75. There is therefore no "legal tender in payment of debt" available in this state for the payment of a federal or a state tax---even if it was due, even though a state tax has been declared to be NOT a debt (Washburn & Lane/County cases, etc.)

76. There is no medium at law with which to pay at law a tax at law, or a tax at debt (as is the Federal Tax per the decisions (see Lane County, etc.) and per recent statutes).

77. The verbosity and technicality of the State Negotiable Instruments Law or Commercial Code does not remedy this defect, but further proves Petitioners position, discharging him from liability and jurisdiction of the Respondents (the State Neg-Ins. Law applies to Corporate Notes issued by the Federal Reserve Corporation (for there is no Federal Common Law (Erie RR v Tomkin)

PETITIONER DENIES 14th AMENDMENT OBLIGATIONS

78. Petitioner has denied the obligations which appear or actually do attach to the FRANCHISE of extra-common law citizenship in the "United States".

79. If the United States wants to grant Petitioner the extra-common law FRANCHISE of "citizenship" per the 14th Amendment that is well and good, but it is a well known principle of LAW that no mere statute nor like evidence of law can abrogate a common law RIGHT or IMMUNITY without clearly on the face establishing that the evidence of law in no uncertain terms is intended to modify or do away with such common law immunities and rights.

80. The mere existence of a written Constitution of the United States---and its prima facie AMENDMENT procedure---does NOT mean that a simple amendment thereto and thereunder can do away with Petitioner's immunity-from and right-to-be free from Federal Obligations nor can such an amendment be so construed---so as to make Petitioner liable for 14th Amendment IMPLIED obligations to which he has not consented and is not informed of fully nor to which he has become a voluntary and INTENTIONAL party.

81. The misconception under which the IRS/Com.Int.Rev. operates is inter-alia, that the SUBSTANTIVE Common Law can be amended by mere fiat of the unlawfully passed and otherwise VOID 14th Amendment (see unlawfulness of the 14th Amendment discussed in Dyett v Turner 439 F 266; citing 11 S.C.L.Q. 484; 28 Tul.L.R.22; see also State v Phillips 540 P2d 936 (1975). However, the law and rules of Parimateria prove this is a FALSE conception/assumption and otherwise unlawful.

82. Petitioner has NOT voluntarily, knowingly, consentingly, intentionally nor otherwise become a recipient of any Federal or like gift or enfranchisement under any Amendment nor the 14th

Amendment, and thusly had NO duty NOT obligation to perform under the inter alia any law enabled or otherwise made thereunder, the 16th Amendment, Art.1(8), and 26 U.S.C. Taxing power/laws NOTWITHSTANDING.

83. Another misconception is that Petitioner has become a party to the Constitution and the 14th Amendment, thus giving in-personam power over Petitioner to the Federal Government.¹⁷

PETITIONER IS NOT A TAXPAYER

84. All the Decisions hold the "taxpayer" subject to and object of 16th Amendment and 26 U.S.C.; however, the Petitioner is not a "taxpayer" for all intents and purposes of the 16th Amendment, 26 U.S.C., and related and ancillary law and decisions.

ADDITIONAL SUPPORTING AUTHORITIES

85. The Constitution declares itself to be the "Supreme Law of the Land" (U.S. Const. Art.6(3)). That law is binding upon the government, its branches and agents.

86. Petitioners Rights are involved---equally the natural and fundamental and statutory Rights, and the same are being abrogated, alienated, and trampled asunder by an implied power of the executive or legislative---to Petitioners detriment and damage; which is prohibited by all the Authorities.

87. Respondents are doing so not under any express or implied power, but by Usurpation and otherwise unlawful devices, rules and practices and IMPROPER application and effect of legislation which must be brought to an end:

"Where rights secured by the Constitution are involved, there can be NO rule making nor legislation which would abrogate them."

Miranda v Arizona 380 US 436

88. To admit that the unenfranchised individual is subject to Administrative Enforcement (by any agency or branch of government) is to admit that the TAXING POWER of the State or Federal Government can also destroy the individual, for the individual is either TOTALLY subject to or TOTALLY NOT subject to DESTRUCTION BY THE taxing power:

"The power to tax is the power to DESTROY"

McCulloch v Maryland 4 Wheat (17 US 316(1819))

Knowlton v Moore 178 US 41; Enoch v Wms 370 US 1

see: Viasie Bank v Penno 75 US 533

89. Petitioners maintain that they as unenfranchised individuals are NOT fit subjects nor objects of DESTRUCTION nor possibility of DESTRUCTION by means or device of any Legislation or rule-making or practice--whether on the face of a statute, as applied, or in effects.

90. It is not just, and contrary to right and reason that the Constitution (a grant of limited power) should on the one hand be given the power to tax, and be limited in that power (to a Capitation) then on the other hand by device and operation of statute and practice (i.e. LaSalle Bank case) be allowed to destroy the unenfranchised individual (the very supreme "sovereign" CREATOR of that very Constitution), but such is the reasoning of the mindless bureaucracy and its dupes. The Courts and Judges, however, should NOT be a party to that INJUSTICE.

91. In fact, the following principle applies to the Legislature (in its legislation, applying Miranda), and is a prohibition upon the Court to become a party to the conspiracy to do injustice to the innocent and unenfranchised Petitioner:

"...rules shall not abridge, enlarge or modify any substantive right and shall preserve the right of trial by jury as at common law and as declared by the Seventh Amendment to the Constitution."

28 U.S.C. 2072¹⁰

92. It is held that in controversies of Taxation the position most favorable to the victim, or proposed victim, is given the most weight (see West U.S.Code Annot.), and as well it is the duty of this administrative agency as Respondent to in its quasi-judicial power rule in favor of Petitioner, for if not--the COURTS surely shall:

"It is the duty of the courts to be watchful for the Constitutional Rights of the citizen, against stealthy encroachments thereon."

Boyd v U.S. 116 US 616,635(1885)

93. Of course the cry from the Bureaucrates is "But where will we get the funds needed to finance the bureaucracy?" To this and all other anticipated arguments and whimpering, Petitioners say:

"It can not be assumed that the framers of the constitution and the people who adopted it, did not intend that which is the plain import of the language used. When the language of the Constitution is positive and free of all ambiguity, all Courts are NOT at liberty by a resort to the refinements of legal learning, to restrict its obvious meaning to avoid the hardships of particular cases...for it (the Constitution) is the Mandate of the Sovereign power (the people)."

Cook v Iversen, 122 NW 251

see: Norris v Baltimore, 172 MD 667, 192 A 531

"When Constitutional Rights have been violated remedies for violations are not dependent upon fictionalized distinctions."

Kelly v U.S. 379 F.Supp 532

"In determining whether...rights are denied, we are governed by the SUBSTANCE of things and not by mere form."

Louisville v Schmidt 177 US 230

94. Further, neither the Respondents, nor the Courts are at liberty to force Petitioners to pay unlawful taxes, file unlawful returns, unlawfully supply information, etc.; nor can Respondent nor the Courts force Petitioner to prevent him from being lawful

In all his affairs--even if such force and prevention of lawfulness be excused or promoted in the public interest:

"Disobedience or evasion of a Constitutional Mandate may not be tolerated, even though such disobedience may...promote in some respects the best interests of the public."

Slote v Bd. of Ex. 274 NY 367X
Watson v Memphis

"The Judicial Branch has only one duty..to lay the article of the Constitution which is involved beside the statute, rule or practice which is challenged and to decide whether the latter squares with the former..."

U.S. v Butler 279 US 1

95. The stabdby to which all look for guidance, both the States (as Sosna v Iowa medel) and the Federal Courts..which makes law most clear on the subject:

"All laws (rules and practices) which are repugnant to the Constitutional are null and void."

Marbury v Madison 5 US 137,174(1803)
see" Appbn v Hardway. 1 Jefferson 109(1772)

96. The Respondent as a matter of law may not by force and effect, operation and device of law make Petitioners give up the SUBSTANTIVE right to be lawful, just so that a mere form of lawfulness (unlawful tax aying and performing) can be claimed by Respondents of Petitioner--to keep the parasitic bureaucrats off Petitioners back, and out of his pockets:

"We find it intolerable that one Constitutional right should have to be surrendered in order to assert another."

Simmons v U.S. 390 US 369

97. The Effect of Respondents Complained-of activity into place Petitioner in a Jeopardy and Double-Jeopardy not warranted by Law, by requiring him to do unlawfulness and at the same time requiring to not do lawful things, preventing him from being lawful, for which civil and criminal penalties and liabilities attach, and at the same time FORCING Petitioner into an unlawful practice for which civil and criminal and Religious penalties attach as well, violating the law thusly:

"There can be no sanction or penalty imposed upon one because of his exercise of Constitutional rights."

Sherar v Cullen 481 F2d 946

"The claim and exercise of a Constitutional right can not be converted into a crime."

Miller v U.S. 230 F 486 @489
Simmons v U.S. 390 US 389

ABSENCE OF CIVIL JURISDICTION

98. Petitioners maintain that the U.S.Government and or the State governments under the U.S.Constitution and statutes and rules and regulations do NOT have civil jurisdiction over the individual unenfranchised Petitioner.

99. Generally and specifically, Civil law was and is intended and developed for one purpose...that of enforcing private rights, (called Private-Wrong under Common Law) and not for the enforcement of PUBLIC LAW

100. Taxation is a matter of PUBLIC LAW and NOT private law; (called Public-Wrong under Common Law) and is in fact a matter of ADMINISTRATIVE LAW.

101. Many of the Taxation Statutes which require performance are CIVIL in nature, and those which attach penalties for non-performance or ill-performance are CRIMINAL in nature, the former being dead letters without the latter, yet, Civil statutes can not be heard in a CRIMINAL court, and CRIMINAL statutes can not be heard in a CIVIL court, as a matter of fundamental American Jurisprudence.

102. To assist the Respondents in their research so that the law be "faithfully executed", Petitioner refers to Wests Common' Law Pleadings, Koffler/Reppy @9,1969 for a chart on American Jurisprudence which should expedite an understanding and further research into the mysteries of the limits of Public Law and the absence of civil jurisdiction of the public over the unenfranchised individual.

INTENT AND PURPOSE

103. Petitioners deny ever having intentionally or wilfully individually or in combination, nor knowingly with each other or in combination with others participate in any act or combination of acts which could be claimed to be civilly incorrect or prohibited, nor any acts of a criminal nature, misdemeanor, infraction or Felony.²⁹

104. This is a good faith attempt to regain, envoke and addert rights, privileges and immunities secured in and by the U.S.Const. and State Const. and the Laws of the United States...and to secure essential JUSTICE, promote economy, and to put an end to unnecessary litigation and process.

105. This is a PETITION FOR REDRESS OF GRIEVANCE under the First Amendment (U.S.Const), relying upon other portions and protections within that instrument as expressed and cited herein, and as impliedas Petitioner shall determine as must needs be.

106. Petitioners by filing this Petition, do not admit to nor recognize the Jurisdiction of the Respondents, but do and continue to maintain absence of jurisdiction of Respondents, and file the Petition only under the principle that "The Law favors the vigilant and not those who sleep on their rights."

107. Petitioners maintain that to remain silent in the matter would be to admit jurisdiction, therefore absence of jurisdiction is affirmatively alleged herein...so as to defeat said mythical jurisdiction as applies to Petitioners.

108. Petitioners deny jurisdiction of the Respondents at the Administrative level, quasi-judicial level, civil level, criminal level, and is ready to defeat the alleged jurisdiction in any manner asserted or manifested.

109. Continued assertion of said mythical jurisdiction by Respondents can only constitute unjust harassment and activity for which civil damages attach. Imposition of the Enoch v Williams (1962)²⁰ doctrine can be viewed only as a FLANKING move to EVADE Constitutional limitations, for there is "no possibility of the Government prevailing" in this matter.

110. Petitioner files this Petition in an effort to provide grounds for admission of arguments and allegations in a Court of Law prior to and at trial of any issues herein and otherwise raised, and so that it can be said that all administrative remedies have been exhausted. If this is the incorrect procedure, or if there are additional items which must be covered, the Commissioner et al are requested to so notify Petitioner of same, under inter alia 5 U.S.C. 552 et.seq.

111. This is a good faith attempt to exercise, enforce, and protect Petitioners Rights and Immunities, and as soon as the IRS or Com.Int.Rev. as an "institution" can prove jurisdiction, I shall promptly cooperate in every way.

FREEDOM OF INFORMATION ACT

112. This is NOT a Freedom-of-Information Request.

RELIEF SOUGHT BY PETITIONER

113. Where hearings are required for production of evidence on the record, the same is requested, to be specifically identified by the Com.Int.Rev. with at least one hearing preliminary to the evidentiary hearing (min. 30 day notice) being required to set the ground rules for the evidentiary hearing.

114. Where Statutes require hearings, for the Com.Int.Rev. to so notify the Petitioner, allowing no less than 30 days notice to allow for preparation therefore.

115. For a final order as to whether Administrative "primary" JURISDICTION exist..and a detailed list of the substantive and material evidence thereof not excluding all ultimate JURISDICTIONAL FACT upon which the order is based.

116. For a final order that the IRS Agents involved shall cease and desist in the herein expressly and impliedly complained-of activity, and a reversal of the effects thereof effected forthwith in that inter alia, all money shall be returned, all property returned, all liens removed and dissolved, investigations into private affairs be terminated, audits terminated, contacts of

friends, relatives, neighbors, acquaintances and associates be terminated; contacts with Petitioner be terminated, as well as those of his family general; all contacts which are in the nature of harassment be terminated; and all further activity limited to the confines of the law.

117. That all things, persons and Individuals be otherwise returned to their state and status quo existing prior to the facts which have given rise to this controversy.

118. For a final settlement agreement to be issued which states and complies with the above as may apply in cases related hereto, and the Petitioner Demands that all items in 113-118 be granted to Petitioner as may apply and as may be additionally demanded in supplemental administrative motions and law briefs may require and merit same, which supplemental instruments are adopted as reference as a part hereof as if set forth fully and at length herein..upon Petitioner's filing of same, and to further grant remedy and relief as JUSTICE demands.

119. That the IRS/C.I.R./Secretary of Treasury and the Examiners and Administrative Law Judges in this case issue Findings of Fact and Conclusions of Law based upon evidence offered on the record by the Petitioner Demandant and the Respondent; or, in the alternative, issue a report on the law which forbids, prohibits or otherwise makes such an issue impossible; all of which is directed only to the establishment and proof of "primary jurisdiction" by citation of evidence tending to prove existence of "jurisdictional Facts".²¹ As Authority for demand for Findings above, Petitioner Demandant cites Title 5 U.S.C. 557(c) et seq.²² and 5 U.S.C 555(c) that a denial of a written application (this Petition and Demand) "SHALL BE ACCOMPANIED BY A BRIEF STATEMENT OF THE GROUNDS FOR DENIAL."

CLAIM AGAINST THE GOVERNMENT

120. Claims have been filed with the IRS, the U.S.A., and though not listed herein are not waived by omission; and will be listed in Supplement, as required.

121. That the IRS, the U.S.A. are violating Petitioner's Amendment 1 ESTABLISHMENT & FREE EXERCISE OF Religion Clauses.

Rt Rev Dr Edward Wayland pastor
pro se
For a pauperis
Sovereign Citizen Preamble, etc.

RT. REV. EDWARD WAYLAND
P. O. BOX 1008
LOWELL, MASS. 01853

1. ^{PS}(1) Petitioner is unenfranchised, has denied Forced LAW MERCHANT status, is not a corporation, and is NOT a "taxpayer" for all intents and purposes of the U.S. Const., Amend. 16, 26 U.S.C., and the theses there supportive.

Petitioner invokes all Rights, Privileges and Immunities under Common Law, Constitution, English Kings' land grants in Fee and Common Socceage, and the Law Merchant and the State Negotiable Instruments Law, Commercial Code and prior law thereunder.

2. 2

3. (2) U.S. Constitution, Art II, Sec. 3

4. (2) Wherefore it is additionally supported that the ADMINISTRATORS and assigns are responsible for the faithful execution of the Laws as in Hayburn's Case 2 US 409 (1792) (see also class of cases representative of Hayburn.

Yet, it is well known that any 10 IRS agents/aids will give up to 10 or 12 different answers to the same question/problem. Thus, even the IRS can not be held to what it deems to be the law or fact at the lower (non "institutional") levels. However, on the other hand, it is clear that the law must be UNDERSTANDABLE:

"What the Law requires is that a statute be sufficiently clear that persons of ordinary intelligence who desire to know what the law is and to abide by it, can understand what is required of them."

State v Phillips, 540 P2d 936 (citing State v Packard, 122 U 369, 250 P2d 561 (see Federal Analogs, and class of other States cases with same essential holding).

5. (2) The impossibility of understanding the IRS Code, Related Tax Court Decisions, IR Rulings, the related Code of Federal Regulations, and the commentaries on the Tax Laws under the 16th Amend. and 26 U.S.C. is ADMITTED in issue of American Bar Association Journals and applies to ADMINISTRATORS; NO matter what their credentials (see K.C. Davis Admin. Law and:

"The great secret, kept by all lawyers, is that lawyers don't know the law, and even more shocking, NEITHER DO THE JUDGES...."

R.A. Kessler, Dean Fordham Univ. Law School.

HOW TO FIND THE LAW, Ch. 2 @9; Analysis of the Problem)

6. (2.) The Rule is that the "judge is bound to know the law" and "shall judicially notice the law..and enforce that law". This applies as well in the quasi-judicial environment..where the Administrative Judge (sub-chancellor) shall know and enforce that applicable law. Thusly and otherwise, this is in preparation for APPEAL at a U.S.D.Ct. Civil or Criminal "trial" or Tax Court or other APPEAL CONTEMPLATED BY LAW represented by the class of rules represented by F.R.A.P. 16(a) and otherwise. This is also submitted under the law express and implied in inter-alia (a) Schwartz v U.S.D.Ct. 435 F.Supp 1203; R(b) Title 5 U.S.C. (U.S. Administrative Pleading Code; and (b) etec. 26 CFR 601.105(c) (3) Rev. Procedure 68-12 et seq. NOTWITHSTANDING. Appeals in this matter will be based on ERROR of Administrative personell on LAW, not jurisdictional facts.

7. (3) in particular Federal Reserve Notes governed by the Federal Law Merchant, where the law merchant does no more than enforce mutual agreements (Swanson v Puline 204 F.Supp 364) and Petitioner ~~has~~ NOT become a voluntary, intentional, mutual party thereto, nor is there in rem nor in personam jurisdiction established over

Petitioner

8. (3) There is a presumption against Federal Jurisdiction (Lahigh Mining v Kelly 16 S.Ct. 307; Associates v Ins. Co. 446 F2d 1187; Basso v UPL 495 F2d 906; and once challenged as to jurisdiction, the person which asserts jurisdiction MUST ASSUME BURDEN OF PROVING SAME (Thompson v Gaskiel 62 S.Ct. 673; Basso; McNutt v GF 56 S.Ct. 780; Griff v Mat 310 F.Supp 341 affd. 423 F2d 272; and where statute is NOT CLEAR as to a substantive issue, the Tax issue is to be construed in FAVOR OF THE VICTIM (Spreckles Sugar v McClain 192 US 397)

9. (4) Adopted at a second session (Cal. U.C.C. 1-103), and all states adopted the analog of the Negotiable Instruments Law Scot. 196 (now repealed) but which is the governing law and construction under rules of pari materia. Revised statute U.C.C. 1-103 merely state that principles of law and equity merely SUPPLEMENT, however, the law merchant continues to GOVERN an immutable INTERNATIONAL LAW, new language of statutes implying to the contrary NOTWITHSTANDING.

Thus, failure to notify the citizen is, by Constitutional and legal definition: ENTRAPMENT.

10. (5) See Beutel's Brannan Negotiable Instruments Law, 7ed. (1971) Greenwood Press, Westport Conn. @3,n.9j

11. (7) All allegations of "mistake of fact" etc. are directed to only JURISDICTIONAL FACTS.

12. (8) which adjudication is to be determined "on the record" (5 U.S.C. 554(a))

Petitioner demands proof on the record of JURISDICTIONAL FACTS and evidence tending to prove Jurisdictional Facts, and challenges and denies right or discretion of IRS Administrative officers and the Courts on judicial review to "administratively" or "judicially," NOTICE the denied- and complained-of jurisdiction to exist, and to the contrary requires substantive and material proof thereof on the record.

13. (9) and 5 U.S.C. 552 (b)(7)(1) Citation of a limited number of applicable statutes shall not be deemed and is not intended as a waiver of right-to-protection of these not cited. A general notice of the law depended upon is deemed sufficient; see also 5 U.S.C. 552(b)(1) and 5 U.S.C. 301 "withholding of information" provision.

14. (10) see Chief, (IRS) Commissioner Johnnie Walters statement to this effect, U.S. News & World Report, May 15, 1972; Sept. 17, 1973; and in the Senate Congressional Record, May 16, 1974

15. (10) "Judgements within the powers vested in Courts by the Judiciary Article of the Constitution may not lawfully be revised, overturned or refused faith and credit by another Department of Government."

Chicago at 3. Al v Waterman 333 US 103, 114

16. (11) Nor does it repeal Article 1,2,3 construed in pari-materia therewith the 14th, 17th Amendments NOTWITHSTANDING

17. (16) Contract Law applies to Constitutions; thus Petitioner is not a party to any Amendments thereto he: being a Third-Party, Non-Signer, not in interest nor participant therein, thus as well not obligated thereby (see "third-party" law and "agency" under Common Law and Law Merchant general and FEDERAL Law Merchant, etc.)

18. (17) See effect of statute 28 U.S.C. 1652, the common law express therein and the cases developed thereunder.

19. (19) Petitioner believes, in the case of having not filed a Tax "return" (if so be the case) that there is ample "grounds in

law" meeting requirements of Reby v Newton 121 Ga 679, 49 SE 694; and the same act or omission is done without a "bad purpose" meeting the requirements of Felton v U.S. 96 US 699; so as to preclude a charge of "willful failure to file a return/provide information"; this being a good faith, VERIFIED under Oath Instrument, Petition, Petitioner herein having a knowledge of the law express and implied..or having depended upon one, or a source, who/which is superior in knowledge of law which has materially affected Petitioner's acts..and upon which change-of-position was effected. Particularly the horrible realization that the IRS is based almost entirely upon Deceit and Entrapment.

20. (20) 370 U.S. 1 (see F2d report for insight beyond the U.S. Reports contents).

21. (21) Petitioner has destroyed any and every hint of evidence of primary jurisdiction of the IRS over him by above and attached Affidavits; and has thusly destroyed the alleged jurisdiction--as purely as if in a Federal Suit, he had defeated a Plaintiff's case by proving the Plaintiff's "amount in controversy" was not as required by 28 U.S.C. 1331 and defeated all other required jurisdictional facts as required by Noble v RR Co. 147 US 165; this being purely a "jurisdictional plea as in Howe v Lisbon Bank, 111 Vt. 201, 14 A2d 3,10; 28 U.S.C. 1652; as may apply anticipatorially in this case (a "trial" court to which this case may be taken being merely an extension of the IRS for reviewing purposes (FRC v OR, 50 S.Ct. 389; Keller v PE 43 S.Ct. 445; the Judges thereof being re used thereby to mere clerks (extending Kenneth Culp Davis: ADMINISTRATIVE LAW @12; West 1965), except when considering JURISDICTION WHEREUPON judges assume the role of judges in the matter.. in equity...not law.

NOTE Jurisdictional Facts can be required by Statute (see 28 U.S.C.) or by principles of Common Law IMMUNITIES or combination thereof...as applies to this case.

22 (21) see Phelps Dodge v Labor Board 313 US 177, 194-197; and general Common Law on the subject of findings.

Renegotiation Board v Grumman 421 US 168 NOTWITHSTANDING.

SPECIAL NOTE:

The "common law" herein referred to is founded upon the prior King's courts and their alien interpretations. The TRUE Common Law is that founded as CHRISTIAN; and exemplified by King Alfred (600A.D. who crated the first WRITTEN Constitution...which began with the TEN COMMANDMENTS.

That, by devious and deceitful methods, the aliens have attempted to usurp the Common Law and substitute the cash-register. This, of course, violates all the provisions of CHRISTIANITY; and remains an unholy abomination.

RT Rev. Edward Wayland
former Gauperia
Sovereign Citizen; Preamble, e

24 pgs. &
enclosures

RT. REV. EDWARD WAYLAND
P. O. BOX 1008
LOWELL, MASS. 01853

COMMON LAW AFFIDAVIT IN SUPPORT OF
PETITION/COMPLAINT

90

I, Rt.Rev.Dr.Edward Wayland herein, under the Common Law (Christian, not former king's courts) herein depose and say:

1. I am the Petitioner, Plaintiff (truly Defendant against oppressive government practices) in instant Case-Petition-Complaint.
 2. That all the Facts, Denials, Charges, Law cited therein are True-and-Correct to the best of my knowledge; and here herein affirm as such.
 3. That I have NEVER been informed of the change from the U.S. Constitution as Supreme Law of the Land...to the Law of the Merchant and other alien "supreme-laws"; and refuse to submit to the jurisdiction of such abominations and horrors; and have never KNOWINGLY submitted. That such failure, refusal to inform constitutes a violation of MIRANDA,(for criminal penalties attach) and is thus ENTRAPMENT.
 4. That the Respondent has never completed "payment" for jury verdict of DOLLARS in 72-3269-M.
 5. That the Respondent has never "payed" damages due to radiation (Manhattan Project)
 6. That the Respondent has never returned properties seized from his P.O.Box.
 7. That the Respondent has filed FALSE, FRAUDULENT charges against me...without JURISDICTION to do so...and which have been admitted/averred as TRUE...that is..the charges have been established as FALSE, FRAUDULENT and without legal, constitutional grounds or foundation.
 8. That the Respondent has admitted/averred the f.r.n. is NOT DOLLAR; and that "wages" is not "gain" is not "income".
 9. That the Respondent has filed (IMPROPERLY) a LIEN upon CHURCH Property thus violating Amend 1 ESTABLISHMENT and FREE EXERCISE OF RELIGION Clauses.
 10. That as a CHRISTIAN, I cannot be coerced or compelled to accede or accept that which is total perjury, false, fraudulent, and even criminal.
 11. That demands have been made upon Respondent to establish and PROVE (under 5 U.S.C. provisions) any Jurisdiction and Authority; and that Respondent has FAILED to prove, REFUSED to prove; and by the Judicial provisions; that which is NOT proven is ADMITTED/AVERRED as TRUE. Thus, without established, proven Jurisdiction and Authority, any and all actions by Respondent are Criminal in Fact and Law.
 12. That under the allegations of "Sovereign Immunity", the only provision for SOVEREIGNTY are in the Preamble, Amendments 9,10 which establish that it is the CITIZEN (not the Government) that is SOVEREIGN...and all such "Sovereign Immunities" apply to me, Rt.Rev.Dr.Edward Wayland, and not to government, or any branch thereof.
 13. That this is a good-faith protest against oppressive government practices Pursuant-to and Arising-under the Constitution of the United States.
 14. That where this is Common-Law State, Common Law Affidavit is valid; and as MINISTER requires no further corroboration as it is established as EVIDENCE-under-oath.
- SWORN AND SUBSCRIBED UNDER PAINS AND PENALTIES OF PERJURY ACCORDING TO THE COMMON LAW (Christian) THIS 23rd day of December, 1981

Rt.Rev.Dr.Edward Wayland pro se
forma pauperis
Sovereign Citizen; Preamble; etc.